

CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE

AUDIT OFFICE



9TH DISTRICT AGRICULTURAL ASSOCIATION
REDWOOD ACRES FAIR
EUREKA, CALIFORNIA

MANAGEMENT REPORT #09-006

YEAR ENDED DECEMBER 31, 2008

9TH DISTRICT AGRICULTURAL ASSOCIATION
REDWOOD ACRES FAIR
EUREKA, CALIFORNIA

MANAGEMENT REPORT
YEAR ENDED DECEMBER 31, 2008

AUDIT STAFF

Ron Shackelford, CPA
Shakil Anwar, CPA
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Audit Chief
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Auditor

MANAGEMENT REPORT NUMBER

#09-006

TABLE OF CONTENTS

	<u>PAGE</u>
MANAGEMENT LETTER.....	1
REPORTABLE CONDITIONS	3
Delegated & Opportunity Purchases	3
Standard Agreements	4
Independent Contractor/Employee Status Determination.....	5
Carnival Revenue	5
Travel Expense Claims.....	5
Sponsorship Policy & Procedures	6
NON-REPORTABLE CONDITIONS	7
Change Funds	7
Banking Accounts	7
Interim Revenue	8
Compensated Leave Liability.....	8
DISTRICT AGRICULTURAL ASSOCIATION’S RESPONSE	10
CDFA EVALUATION OF RESPONSE.....	16
DISPOSITION OF AUDIT RESULTS.....	17
REPORT DISTRIBUTION	18



CALIFORNIA DEPARTMENT OF
FOOD & AGRICULTURE

A. G. Kawamura, Secretary

Mr. Terry Coltra, President
Board of Directors
9th DAA, Redwood Acres Fair
3750 Harris Street
Eureka, California 95503

In planning and performing our audit of the financial statements of the 9th District Agricultural Association (DAA), Redwood Acres Fair, Eureka, California, for the year ended December 31, 2008, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure. However, we noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

In addition, this Management Report includes: (1) matters other than those related to the internal control structure which came to our attention that could, in our judgment, either individually or in the aggregate, have a significant effect on the entity's financial reporting process (e.g., accounting errors, significant audit adjustments, etc.), and (2) areas of non-compliance by the Redwood Acres Fair with respect to State laws and regulations, with the Accounting Procedures Manual, and with established policies and procedures.

In accordance with Government Code Section 13402, Fair managers and Board of Directors are responsible for the establishment and maintenance of a system or systems of internal accounting and administrative control within their agencies. This responsibility includes documenting the system, communicating system requirements to employees, and assuring that the system is functioning as prescribed and is modified, as appropriate, for changes in conditions.

Due to the small size of the 9th DAA's office staff, it is not practical to have the degree of segregation of duties possible in a larger organization. Therefore, the Board of Directors must consider this when determining the extent that the Board becomes involved in operations to adequately safeguard the 9th DAA's assets. The system of internal control should provide the Board of Directors and management reasonable, but not absolute, assurance that: (1) only authorized transactions are executed; (2) transactions are properly



recorded in the accounting records; and (3) material errors and irregularities that may occur, will be detected by the 9th DAA in a timely manner during the normal course of operations. In this regard, it is particularly important that the Board review and approve significant transactions and critically review monthly financial information. The 9th DAA's minimum staffing was one factor considered in determining the nature, timing, and extent of the tests to be performed on the 9th DAA's accounting procedures, records, and substantiating documents.

During our audit of the internal control structure of the 9th DAA and compliance with state laws and regulations, we identified six areas with reportable conditions that are considered weaknesses in the Fair's operations: delegated and opportunity purchases, standard agreements, independent contractor/employee status determination, carnival revenue, travel expense claims, and sponsorship policy and procedures. We have provided 12 recommendations to improve the operations of the Fair. The Fair must respond in writing on how these recommendations will be implemented.

We also identified additional areas containing non-reportable conditions. These conditions and accompanying recommendations are not considered significant weaknesses. We have included these items solely for the benefit of the 9th DAA's management. We suggest the Fair implement the recommendations as soon as practicable. The Fair, however, is not required to provide written responses to the recommendations for non-reportable conditions.

REPORTABLE CONDITIONS

DELEGATED & OPPORTUNITY PURCHASES

The Fair's compliance with State of California purchasing procedures was reviewed and our office has consistently reported the following weaknesses since 2004:

- a. The Fair has not applied or received delegated purchasing authority from the Department of General Services (DGS). DGS requires DAAs throughout the state to renew delegated purchasing authority on an annual basis. Regardless of the type of purchase, purchasing authority is granted for a twelve-month period. According to the DGS Purchasing Administrative Manual (PAM) § 1.17, departments without approved purchasing authority are prohibited from conducting purchasing activities, including non-information technology goods exceeding \$100, information technology (IT) goods, and services of any dollar value. This is a prior year audit finding.
- b. The Fair did not comply with the Accounting Procedures Manual (APM) when making opportunity purchases. Public Contract Code (PCC) Section 10321 states that local businesses often provide opportunity purchases to local Fairs that may be purchased locally at a price equivalent to or less than that available through the state purchasing program; however, to claim an opportunity purchase, the Fair must demonstrate and provide copies of bid information or exemption justification when necessary. Also, per APM Section 5.94 (Nov. 2009), the Fair must demonstrate that an opportunity purchase meets or is better than the State price. This is a prior year audit finding.
- c. The Fair did not prepare a Standard Form 65, Contract/Delegation Purchase Order, for the purchase of goods over \$100. The Fair used internal purchase orders for all purchases. Internal purchase orders are allowed for purchases under \$100. In addition, under the Delegated Purchasing Authority, the Fairs are required to forward all purchase orders exceeding \$100 to DGS. This is a prior year finding.

Recommendations

1. *The Fair should work with DGS in order to obtain a renewal of its Delegated Purchasing Authority. In addition, the Fair should submit a yearly "Request for Delegated Purchasing Authority" in a timely manner to ensure that their authority does not expire. Once a purchasing authority expires, the Fair is prohibited from making delegated purchases that exceed \$100.*
2. *The Fair should follow PCC and the guidelines in the APM for claiming opportunity purchases, which require obtaining bids and documenting that the price for the opportunity purchase meets or is better than the state price.*
3. *The Fair should comply with the purchase order requirements and complete a Purchase Order (Standard Form 65) for all purchases over \$100.*

STANDARD AGREEMENTS

An examination of standard agreements revealed the following exceptions:

- a. The Fair was not able to support the approval/authorization by the 9th DAA Board of Directors for standard agreements that exceeded the secretary/manager's delegated signing authority of \$10,000 established in 2008.
- b. The Fair did not go out to bid for three service contracts in excess of \$5,000 as required by the Division of Fairs & Expositions (F&E) Contract Manual. The contract amounts ranged from \$11,200 to \$31,300 for various personal/professional services. According to F&E Contract Manual Section 2.05, Bidding Requirements, contracts over \$5,000 and not otherwise exempt from bidding may be awarded using the Alternate Bid Process for personal service agreements under \$100,000.
- c. The Fair did not forward four agreements that exceeded \$15,000 that required the contractor to carry liability insurance to California Fair Service Authority (CFSA) for non-hazard review/approval. According to F&E Contract Manual Section 1.20(c), Contract Review and Approval, non-hazardous contracts should have CFSA approval if the amount is greater than \$15,000 but less than \$75,000. Submitting contracts to CFSA for review and approval can provide assurances that the contractor had the proper insurance coverage.
- d. The Fair did not always have the contractor complete a Contract Certification Clause Form (CCC-307) as required for all service contracts. This form is utilized by the Department of General Services (DGS) to enhance communication when working on contracts and bid issues. According to F&E Contract Manual Section 3.00, Contract Forms, all Fairs providing contracts for services must provide a CCC-307 to be completed and signed by each participant. Based on our review, we noted three instances of contracts not meeting F&E Contract Manual Section 3.00, Contract Forms guidelines.

Recommendations

4. *The Fair Board of Directors should always provide a resolution of their approval/authorization of agreements that exceed the secretary's/manager's annual delegated signing authority.*
5. *The Fair should comply with the F&E Contract Manual Section 2.05, Bidding Requirements, by seeking quotes and using the alternative bidding process when appropriate.*
6. *The Fair should comply with the F&E Contract Manual Section 1.20, Contract Review and Approval, by submitting all non-hazardous contracts over \$15,000 and up to \$75,000 that require liability insurance to CFSA.*
7. *The Fair should comply with the Contract Manual Section 3.00, Contract Forms, by requiring the contractor to complete a Form CCC-307.*

INDEPENDENT CONTRACTOR/EMPLOYEE STATUS DETERMINATION

The Fair classified persons providing “office services,” and “general maintenance” as independent contractors. However, according to Internal Revenue Service (IRS) Publication 1779 – Independent Contractor or Employee, these contractors appear to be employees based on the behavioral control that would instruct them how, when, or where to do the work, and what tools or equipment to use. The Fair should be cautioned that misclassifying individuals could result in fines and penalties pursuant to the Fair Labor Standards Act (FLSA) and applicable federal and state employment laws. Therefore, the Fair should receive clarification from the IRS as to the proper classification of these individuals who render services to the Fair.

Recommendation

8. *The Fair should ensure they properly classify all individuals that work at the Fair. If the Fair has questions regarding a classification, the Fair should contact the IRS.*

CARNIVAL REVENUE

Our office noted weaknesses within internal controls the Fair exhibited over carnival revenue. We were unable to verify \$38,711 of revenue reported on the Statement of Operations because the Fair did not retain supporting documentation for their carnival pre-sale or the settlement sheet provided by the carnival operator. Additionally, our office cannot certify if the Fair reviewed and approved the gross sales amounts on the settlement sheet prior to the final monetary settlement.

Recommendation

9. *The Fair should improve its internal controls over carnival revenue by maintaining all supporting documentation related to the settlement of monies. Furthermore, the Fair should ensure that all revenue sharing agreements related to carnival revenues include the signatures of both the Fair and carnival’s authorized personnel.*

TRAVEL EXPENSE CLAIMS

In an examination of travel expense claims submitted during 2008 the following deficiencies were noted:

- a. The Fair permitted two employees to use the Fair credit card to travel in April 2008 without requiring the employees to complete a Travel Expense Claim that would provide the purpose of the travel, and support the charges made to the Fair credit card. Additionally, the Fair did not retain the original receipts for the charges made on the Fair credit card.
- b. It appears that the Fair did not adequately review an unsigned travel expense claim submitted by a manager of the fair and overpaid a travel reimbursement by \$554 (\$482 mileage + \$72 meals). The Fair allowed the manager and his spouse to travel using the Fair credit card in January 2008, for which gasoline (totaling \$347) and meals (totaling \$358) were charged on the credit card. In review of the January 2008

travel expense claim the manager requested reimbursement for mileage (\$482 = \$828 mileage less \$347 gasoline charges) and dinner per diem (\$18 x 4 = \$72), when the Fair credit card had been used to pay for these expenses. Additionally, a Board member did not review or authorize the credit card charges made by the manager prior to Fair's payment for those charges.

Recommendations

- 10. The Fair should require all authorized travelers to complete a travel expense claim, in order to support charges made to the Fair credit card and to document the purpose of the travel.*
- 11. The Fair should establish an accounts receivable for \$554 for the overpayment made for the January 2008 travel reimbursed to the Fair manager. Additionally, a member of the Board of Directors should thoroughly review and authorize all travel expense claims and Fair credit card charges made by the manager to verify that all amounts claimed are adequately supported.*

SPONSORSHIP POLICY & PROCEDURES

Our office found when reviewing the 9th DAA's Policy & Procedure Manual that the Board of Directors had not established policies and procedures for entering into sponsorship agreements and the securing of sponsorships, as required by the F&E Contract Manual, Chapter 6 § 6.40. According to the F&E Contract Manual the process to follow is: a) DAA Boards establish "procedures" for entering into sponsorship agreements, b) each DAA's procedures for securing sponsorships and sponsorship coordinators must be approved by the Board and maintained on file at the DAA's contract office, c) the DAA then follows the sponsorship procedures set by their Board, d) these procedures for sponsorship contracting, as well as the contracts themselves, are not subject to the Contract Manual requirements or F&E approval. They are subject to procedures established by the DAA. However, it should be noted that Food and Agriculture Code 4051.1(b) does require F&E pre-notification for sponsorship contracts that exceed \$100,000 in value, or have a term of over two years, or contemplate the building of a permanent structure on fair property.

Recommendation

- 12. The Fair Board of Directors should comply with the F&E Contract Manual and establish policies and procedures for entering and securing sponsorship agreements.*

NON-REPORTABLE CONDITIONS

CHANGE FUNDS

The Fair's compliance with F&E's procedures pertaining to change funds was reviewed and the following weaknesses were noted:

- a. The Fair did not identify the name of the custodian on the checks written to establish the fair-time change funds, as required by the APM Section 2.32 (November 2009).
- b. The Fair "borrowed" \$2,000 from the fair-time change fund to restock the rented ATM machine, with only limited documentation noted on the deposit slip created to re-deposit the fair-time change funds that were \$2,000 less than withdrawn. Best practices require that for internal control purposes cash transactions be adequately supported with documentation that provides a clear paper trail for those cash transactions, and that the change fund money is deposited on the first business day following the close of the event.
- c. The Fair cashed an entertainer's check in the amount of \$2,093 with change funds. State Administrative Manual (SAM) Section 8032.4 indicates that cash to be deposited should not be used to cash checks.

Recommendations

The Fair should identify the custodian of change funds when writing a check to establish those funds in order to comply with APM Section 2.3.

The Fair should consider best practices when managing cash transactions to provide better documentation, and deposit cash funds intact.

The Fair should refrain from cashing entertainers' checks, and the Fair should review SAM Section 8032.4 for the proper use of the change fund.

BANKING ACCOUNTS

In our review of the signature cards for the Premium, Payroll, and Junior Livestock Auction (JLA) checking and savings cash accounts we noted that they had not been updated since 1997. The Fair exposed itself to loss by not updating authorized signatures cards on bank accounts when authorized signors separated from the Fair.

We noted that a savings trust account reported to the Office of the State Treasurer on the required Form STD 445, Report of Bank/Savings and Loan Association Accounts Outside the Treasury System, was not recorded within the Fair's general ledger, the balance reported at June 30, 2008 was \$4,848. Based on further inquiry of this account, we understood the account was controlled by the junior fair board although the account was established using the 9th DAA's federal tax identification number. We were not able to satisfy ourselves as to

why this account was reported to the State Treasurer each fiscal year, but not recorded in the general ledger.

Recommendations

The Fair should update the related bank authorized signature cards as soon as reasonably possible. In the future, the Fair should review and update the bank signature cards with regularity, so as to provide the banking institution with the most current authorized signatures.

The Fair should record the funds held in the junior fair board savings trust account in the general ledger, to create better tracking of all bank accounts established by the Fair and reported to the Office of the State Treasurer.

INTERIM REVENUE

The Fair's compliance with F&E's procedures pertaining to rental agreements was reviewed and the following weaknesses were noted:

- a. The Fair did not confirm that three renters had a current certificate of insurance, and there was no evidence that these renters purchased liability insurance from CFSA.
- b. The Fair did not forward to CFSA two hazardous rental agreements for review. The two agreements noted were for a professional horse show and batting cages.
- c. The Fair did not create a rental agreement for the Redwood Acres Friends of the Fair (Friends) for the use of the rodeo arena to host the "Exceptional Rodeo," an event for physically and emotionally challenged individuals. The Friends did purchase liability insurance for the event; however, there was no other documentation to support the "no charge" use of the rodeo arena.

Recommendations

The Fair should review all rental agreements to verify that the necessary liability insurance is in force during the renter's use of facilities, in order to protect the financial interests of the Fair.

The Fair should submit all hazardous rental agreements to CFSA for review prior to allowing the renter to use the facilities, in order to protect the financial interests of the Fair.

The Fair should create rental agreements for all facility users, even those renters the Fair elects not to charge for the usage.

COMPENSATED LEAVE LIABILITY

The Fair did not correctly adjust Account #245, Compensated Leave Liability, to reflect the appropriate dollar amount as compared to the employee leave balances at year-end. Our audit determined that the liability for compensated absences was overstated by \$2,783.

Management Report #09-006

Eureka, California

According to the APM, this balance should be updated annually prior to preparing the year-end financial records.

Recommendation

The Fair should review employee leave balances at year-end to ensure that Account #245, Compensated Absence Liability, reflects the appropriate amounts.

DISTRICT AGRICULTURAL ASSOCIATION'S RESPONSE

Audit Reponse #09-006 REPORTABLE CONDITIONS

DELEGATED & OPPORTUNITY PURCHASES:

- A. *The Fair has not applied or received delegated purchasing authority from the DGS. DGS requires DAA's throughout the state to renew delegated purchasing authority on an annual basis. Regardless of the type of purchase, purchasing authority is granted for a twelve month period. According to the DGS Purchasing Administrative Manual (PAM) 1.17, departments without approved purchasing authority are prohibited from conducting purchasing activities, including non-information technology goods exceeding \$100, information technology (IT) goods, and services of any dollar value. This is a prior year audit finding.*
- Redwood Acres is in the process of applying for a delegated purchasing authority from DGS.
- B. *The Fair did not comply with the APM when making opportunity purchases. PCC Section 10321 states that local businesses often provide opportunity purchases to local Fairs that may be purchased locally at a price equivalent to or less than that available through the state purchasing program; however, to claim an opportunity purchase, the Fair must demonstrate and provide copies of bid information or exemption justification when necessary. Also, per APM Section 5.94, the Fair must demonstrate that an opportunity purchase meets or is better than the State price. This is a prior year audit finding.*
- CEO Jennifer Seward of Redwood Empire Fair is mentoring CEO Cindy Bedingfield with the process and procedures of opportunity purchases. Redwood Acres will comply with the APM when making those purchases.
- C. *The fair did not prepare a Standard Form 65, Contract/Delegation Purchase Order, for the purchase of goods over \$100. The fair used internal purchase orders for all purchases. Internal purchase orders are allowed for purchases under \$100. In addition, under the Delegated Purchasing Authority, the Fairs are required to forward all purchase orders exceeding \$100 to DGS. This is a prior year finding.*
- Redwood Acres will be preparing Standard Form 65, Contract/Delegation Purchase Order for the purchase of goods over \$100. The fair will continue to use internal purchase orders for those purchases under \$100.

STANDARD AGREEMENTS:

- A. *The Fair was not able to support the approval/authorization by the 9th DAA Board of Directors for standard agreements that exceeded the secretary/managers delegated signing authority of \$10,000 established in 2008.*
- Board policy states the Board will review/approve all contracts over \$10,000. This policy will be adhered to going forward.

- B. *The Fair did not go out to bid for three service contracts in excess of \$5,000 as required by F&E's contract manual. The contract amounts ranged from \$11,200 - \$31,300 for various personal/professional services. According to F&E Contract Manual Section 2.05. Bidding Requirements, contracts over \$5000 and not otherwise exempt from bidding may be awarded using the Alternate Bid Process for personal service agreements under \$100,000.*
- The fair will be following the F&E Contract Manual bidding requirements for contracts over \$5000.
- C. *The Fair did not forward four agreements that exceeded \$15,000 that required the contractor to carry liability insurance to CFSA for non-hazard review/approval. According to F&E Contract Manual Section 1.20©, Contract Review and Approval, non hazardous contracts should have CFSA approval if the amount is greater than \$15,000 but less than \$75,000. Submitting contracts to CFSA for review and approval can provide assurances that the contractor had the proper insurance coverage.*
- The fair will forward all contracts greater than \$15,000 requiring to contractor to carry liability insurance to CFSA for approval.
- D. *The Fair did not always have the contractor complete a CCC-307 as required for all service contracts. This form is utilized by the DGS to enhance communication when working on contracts and bid issues. According to F&E Contract Manual Section 3.00, Contract Forms, all Fairs providing contracts for services must provide a CCC-307 to be completed and signed by each participant. Based on our review, we noted three instances of contracts not meeting F&E Contract Manual Section 3.00, Contract Forms Guidelines.*
- A Contractor Certification Clause (CCC-307) will be completed and signed by each contractor.

INDEPENDENT CONTRACTOR/EMPLOYEE STATUS DETERMINATION:

The Fair classified persons providing "office services," and "general maintenance" as independent contractors. However, according to IRS publication 1779 – Independent Contractor or Employee these contractors appear to be employees based on the behavioral control that would instruct them how, when, or where to do the work, and what tools or equipment to use. The fair should be cautioned that misclassifying individuals could result in fines and penalties pursuant to the FLSA and applicable federal and state employment laws. Therefore, the Fair should receive clarification from the IRS as to the proper classification of these individuals who render services to the fair.

- The fair has evaluated the independent contractors to determine proper classification, using the Internal Revenue Services form SS88 as a guideline for the determination. Independent Contractors will be treated as such and will only be contracted to provide a defined service to the fair.

CARNIVAL REVENUES:

E. Our office noted weaknesses within the internal controls the Fair exhibited over carnival revenue. We were unable to verify \$38,711 of revenue reported on the STOP because the Fair did not retain supporting documentation for their carnival presale or the settlement sheet provided by the carnival operator. Additionally, our office cannot certify if the Fair reviewed and approved the gross sales amounts on the settlement sheet prior to the final monetary settlement.

- The fair will implement an audit procedure to document the carnival presale tickets and the onsite carnival ticket sales. Both starting and ending settlement sheets will be initialed/signed by fair management and the participating venue prior to settlement.

TRAVEL EXPENSE CLAIMS:

A. The Fair permitted two employees to use the Fair credit card to travel in April 2008 without requiring the employees to complete a Travel Expense Claim that would provide the purpose of travel, and support the charges made to the Fair credit card. Additionally the Fair did not retain the original receipts for the charges made on the Fair Credit Card

- Future travel will be documented on the proper travel expense claim form and all receipts will be accounted for.

B. It appears that the Fair did not adequately review an unsigned travel expense claim submitted by a manager of the fair and overpaid a travel reimbursement by \$554 (\$482 mileage + \$72 meals). The Fair allowed the manager and his spouse to travel using the fair credit card in January 2008, for which gasoline (totaling \$347) and meals (Totaling \$358) were charged on the credit card. In review of the January 2008 travel expense claim the manager requested reimbursement for mileage (\$482 + \$828 mileage less \$347 gasoline charges) and dinner per diem (\$18 x 4 = \$72), when the Fair credit card had been used to pay for these expenses. Additionally, a Board member did not review or authorize the credit card charges made by the manager prior to Fair's payment for those charges.

- A debit to the Levy Account #22670; credit to Prior Yr Expense #80010 was posted for \$554, the overpayment for the January 2008 reimbursement to the Fair CEO. This was deducted from final buy-out check to the former CEO. All future travel expense claims and credit card charges made by the CEO will be verified by a member of the fair board.

SPONSORSHIP POLICY & PROCEDURES:

Our office found when reviewing the 9th DAA's Policy & Procedure Manual that the Board of Directors had not established policies and procedures for entering into sponsorship agreements and the securing of sponsorships, as required by the F&E Contract Manual, Chapter 6 ; 6.40. According to the F&E Contract Manual the process to follow is: a) DAA Boards establish procedures for entering into sponsorship agreements, b) each DAA's procedures for securing sponsorships and sponsorship coordinators must be approved by the Board and maintained on file at the DAA's contract office, c)

- The Board of Directors will be establishing policy and procedure for entering into sponsorship agreements and the securing of sponsorships. We also understand that we are required to notify F&E for sponsorship contracts that exceed \$100,000 in value, or

have a term of over two years, or that contemplate the building of a permanent structure on fair property.

Ninth District Agriculture Association
Management Report #09-006

Redwood Acres Fair
Eureka, California

Audit Reponse #09-006
NONREPORTABLE CONDITIONS

CHANGE FUNDS:

The fair did not identify the name of the custodian on the checks written to establish the fair-time change funds, as required by the APM Section 2.32

- Fair will name the custodian on checks responsible for fair time change funds. Custodian name will also be included on petty cash checks.

The Fair "borrowed" \$2,000 from the fair-time change fund to restock the rented ATM machine, with only limited documentation noted on the deposit slip created to redeposit the fair-time change funds that were \$2000 less than withdrawn. Best practices require that for internal control purposes cash transactions be adequately supported with documentation that provides a clear paper trail for those cash transactions, and that the change fund money is deposited on the first business day following the close of the event.

- If this type of "borrowing" is required in the future, a receipt will be written to accept the cash and another to transfer the cash to the ATM machine. The transfer of money will be clearly documented on the receipts. It is the fair's intent to deposit change fund money on the first business day following the close of the event.

The Fair cashed an entertainer's check in the amount of \$2093 with change funds. State Administrative Manual (SAM) Section 8032.4 indicates that cash to be deposited should not be used to cash checks.

- No personal checks will be cashed through the fair office.

BANKING ACCOUNTS:

In our review of the signature cards for the Premium, Payroll, and Junior Livestock Auction (JLA) checking and savings cash accounts we noted that they had not been updated since 1997. The Fair exposed itself to loss by not updating authorized signature cards on bank accounts when authorized signors separated from the Fair.

- Fair signature cards have been updated, we will continue to review and update as necessary.

We noted that a savings trust account reported to the Office of the State Treasurer on the required Form STD445, Report of Bank/Savings and Loan Association Accounts Outside the Treasury System, was not recorded within the Fair's general ledger, the balance reported at June 30, 2008 was \$4848. Based on further inquiry of this account, we understood the account was controlled by the junior fair board although the account was established using the 9th DAA's federal tax identification number. We were not able to satisfy ourselves as to why this account was reported to the State Treasurer each fiscal year, but not recorded in the general ledger.

- The fair will include the Junior Fair Board account referenced in the above paragraph on the General Ledger.

INTERIM REVENUE:

The Fair did not confirm that three renters had a current certificate of insurance, and there was no evidence that these renters purchased liability insurance from CFSA.

- The Fair has put a new procedure in place to assure all forms are received.

The Fair did not forward CFSA two hazardous rental agreements for review. The two agreements noted were for a professional horse show and batting cages.

- We have contacted CFSA to update us as to what is considered a hazardous event. We will forward all hazardous event contracts to CFSA in the future.

The Fair did not create a rental agreement for the Redwood Acres Friends of the Fair (Friends) for the use of the rodeo arena to host the "Exceptional Rodeo" an event for physically and emotionally challenged individuals. The Friends did purchase liability insurance for the event; however there was no other documentation to support the "no charge" use of the rodeo arena.

- The fair will create rental agreements for all facility usage. The fair will document the "no charge" usage for facilities.

COMPENSATED LEAVE LIABILITY

The Fair did not correctly adjust Account #245, Compensated Leave Liability, to reflect the appropriate dollar amount as compared to the employee leave balances at year-end. Our audit determined that the liability for compensated absences was overstated by \$2,783.

- The fair would like guidance on this issue. Fair staff thought they had calculated this correctly. Any information you have to aide us in doing a better job is sincerely appreciated.


Cindy Bedingfield
CEO


Jerry Coltra
Redwood Acres Fair Board President

CDFA EVALUATION OF RESPONSE

A draft copy of this report was forwarded to the management of 9th DAA, Redwood Acres Fair, for their review and response. We have reviewed the response and it satisfactorily addresses the findings contained in this report.

DISPOSITION OF AUDIT RESULTS

The findings in this management report are based on fieldwork that my staff performed between November 9, 2009 and November 20, 2009. My staff met with management on November 20, 2009 to discuss the findings and recommendations, as well as other issues.

This report is intended for the information of the Board of Directors, management, and the Division of Fairs and Expositions. However, this report is a matter of public record and its distribution is not limited.



Ron Shackelford, CPA
Chief, Audit Office

November 20, 2009

REPORT DISTRIBUTION

<u>Number</u>	<u>Recipient</u>
1	President, 9th DAA Board of Directors
1	Chief Executive Officer, 9th DAA
1	Director, Division of Fairs and Expositions
1	Chief Counsel, CDFA Legal Office
1	Chief, CDFA Audit Office

CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE

AUDIT OFFICE



9TH DISTRICT AGRICULTURAL ASSOCIATION
REDWOOD ACRES FAIR
EUREKA, CALIFORNIA

INDEPENDENT AUDITOR'S REPORT
AND FINANCIAL STATEMENTS

AUDIT REPORT #09-006
FOR THE YEARS ENDED
DECEMBER 31, 2008 AND 2007

9TH DISTRICT AGRICULTURAL ASSOCIATION
REDWOOD ACRES FAIR
EUREKA, CALIFORNIA

INDEPENDENT AUDITOR'S REPORT
AND FINANCIAL STATEMENTS

FOR THE YEARS ENDED
DECEMBER 31, 2008 AND 2007

AUDIT STAFF

Ron Shackelford, CPA
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Audit Chief
Assistant Audit Chief
Auditor

AUDIT REPORT NUMBER

#09-006

9th DISTRICT AGRICULTURAL ASSOCIATION
REDWOOD ACRES FAIR
EUREKA, CALIFORNIA

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditor's Report	1
Financial Statements	3
Notes to the Financial Statements.....	6
Report Distribution	12



CALIFORNIA DEPARTMENT OF
FOOD & AGRICULTURE

A. G. Kawamura, Secretary

Mr. Scott Downie, President
Board of Directors
9th DAA, Redwood Acres Fair
3750 Harris Street
Eureka, California 95503

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying statements of financial condition of the 9th District Agricultural Association (DAA), Redwood Acres Fair, Eureka, California, as of December 31, 2008 and 2007, and the related statements of operations and changes in accountability, and cash flows-regulatory basis for the years then ended. These financial statements are the responsibility of the 9th DAA's management. Our responsibility is to express an opinion on these financial statements based on our audits.


We have conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the 9th DAA, Redwood Acres Fair, as of December 31, 2008 and 2007, and the results of its operations and changes in accountability, and cash flows-regulatory basis for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

The 9th DAA, Redwood Acres Fair has not presented the Management's Discussion and Analysis, which the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.



Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The Management Report #09-006, on the 9th DAA's compliance with State laws and regulations and system of internal accounting control, is issued solely for the purpose of additional analysis and should be addressed by the 9th DAA as appropriate. This additional report, however, is not a required part of the basic financial statements.



Ron Shackelford, CPA
Chief, Audit Office

November 20, 2009

**9TH DISTRICT AGRICULTURAL ASSOCIATION
REDWOOD ACRES FAIR
EUREKA, CALIFORNIA**

**STATEMENTS OF FINANCIAL CONDITION
December 31, 2008 and 2007**

	Account Number	2008	2007
ASSETS			
Cash & Cash Equivalents	111 - 117	\$ 88,344	\$ 130,929
Accounts Receivable, Net	131 - 133	7,079	42,129
Deferred Charges	143	-	90
Construction in Progress	190	14,379	40,194
Land	191	57,341	57,341
Buildings and Improvements, Net	192	1,274,969	1,331,729
Equipment, Net	193	12,813	10,973
TOTAL ASSETS		<u>1,454,925</u>	<u>1,613,385</u>
LIABILITIES			
Liabilities			
Accounts Payable & Other Liabilities	211-227	11,575	11,387
Deferred Income	228	5,639	7,854
Guaranteed Deposits	241	6,620	7,633
Compensated Absences	245	22,227	28,820
Total Liabilities		<u>46,061</u>	<u>55,695</u>
Net Resources			
Reserve for Junior Livestock Auction	251	22,018	19,456
Net Resources - Operations	291	27,344	97,997
Net Resources - Capital Assets, less Related Debt	291.1	1,359,502	1,440,237
Total Net Resources Available		<u>1,408,864</u>	<u>1,557,691</u>
TOTAL LIABILITIES AND NET RESOURCES		<u>\$ 1,454,925</u>	<u>\$ 1,613,385</u>

**9TH DISTRICT AGRICULTURAL ASSOCIATION
REDWOOD ACRES FAIR
EUREKA, CALIFORNIA**

STATEMENTS OF OPERATIONS/CHANGES IN ACCOUNTABILITY
December 31, 2008 and 2007

	Account Number	2008	2007
REVENUE			
State Apportionments	312	\$ 124,000	\$ 124,000
Capital Project Reimbursement Funds	317	-	42,870
MMP Project Revenue	318	12,750	22,647
F& E Funds	340	40,089	94,170
Admissions	410	122,337	140,688
Commercial Space	415	9,250	11,900
Carnival	421	38,711	38,395
Food Concessions	422	21,536	19,535
Exhibits	430	4,778	5,534
Horse Show	440	2,084	1,981
Satellite Wagering	450	59,259	63,965
Miscellaneous Fair	470	47,721	28,840
JLA - Revenue	476	9,525	12,249
Non-Fair Revenue	480	299,171	312,066
Prior Year Adjustment	490	598	47,033
Other Operating Revenue	495	6,879	8,403
Total Revenue		<u>798,688</u>	<u>974,275</u>
EXPENSES			
Administration	500	180,232	184,572
Maintenance and Operations	520	262,645	228,692
Publicity	540	35,745	33,085
Attendance	560	42,326	27,171
Miscellaneous Fair	570	6,229	3,896
JLA - Expense	576	6,964	9,719
Premiums	580	8,460	6,649
Exhibits	630	21,425	22,184
Horse Show	640	1,751	2,102
Satellite Wagering	650	90,124	84,897
Attractions - Fairtime	660	162,680	161,524
Equipment	723	1,240	-
Prior Year Adjustments	800	4,573	7,341
Cash Over/Short from Ticket Sales	850	152	193
Depreciation Expense	900	95,365	98,624
Other Operating Expenditures	945	27,604	35,265
		<u>947,515</u>	<u>905,911</u>
RESOURCES			
Net Change - Income / (Loss)		(148,827)	68,364
Resources Available, January 1		1,557,691	1,489,327
Resources Available, December 31		<u>\$ 1,408,864</u>	<u>\$ 1,557,691</u>

**9TH DISTRICT AGRICULTURAL ASSOCIATION
REDWOOD ACRES FAIR
EUREKA, CALIFORNIA**

**STATEMENTS OF CASH FLOWS - REGULATORY BASIS
December 31, 2008 and 2007**

	<u>2008</u>	<u>2007</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Excess of Revenue Over Expenses (Expenses Over Revenue)	\$ (148,827)	\$ 68,364
Adjustment to Reconcile Excess of Revenue Over Expenses to Net Cash Provided by Operating Activities:		
(Increase) Decrease in Accounts Receivable	35,050	(19,214)
(Increase) Decrease in Deferred Charges	90	2,034
Increase (Decrease) in Accounts Payable	188	6,961
Increase (Decrease) in Deferred Income	(2,215)	(68,721)
Increase (Decrease) in Insurance Deposits	-	(206)
Increase (Decrease) in Guarantee Deposits	(1,013)	(2,509)
Increase (Decrease) in Compensated Absence Liability	(6,593)	(509)
Total Adjustments	<u>25,507</u>	<u>(82,164)</u>
Net Cash Provided (Used) by Operating Activities	<u>(123,320)</u>	<u>(13,800)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
(Increase) Decrease in Construction in Progress	25,815	29,205
(Increase) Decrease in Buildings & Improvements	56,760	(69,059)
(Increase) Decrease in Equipmen	(1,840)	(3,855)
Net Cash Provided (Used) by Investing Activities	<u>80,735</u>	<u>(43,708)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Increase (Decrease) in Long-Term Liability	<u>-</u>	<u>-</u>
Net Cash Provided (Used) by Financing Activities	<u>-</u>	<u>-</u>
NET INCREASE (DECREASE) IN CASH	(42,585)	(57,507)
Cash at Beginning of Year	130,929	188,436
CASH AT END OF YEAR	<u><u>\$ 88,344</u></u>	<u><u>\$ 130,929</u></u>

**9th DISTRICT AGRICULTURAL ASSOCIATION
REDWOOD ACRES FAIR
EUREKA, CALIFORNIA**

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2008 and 2007

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization - The 9th District Agricultural Association (DAA) was formed for the purpose of sponsoring, managing, and conducting the Redwood Acres Fair each year in Eureka, California. The State of California, Department of Food and Agriculture, through the Division of Fairs and Expositions provides oversight responsibilities to the DAA. The DAA is subject to the policies, procedures, and regulations set forth in the California Government Code, California Business and Professions Code, Public Contracts Code, Food and Agricultural Code, State Administrative Manual, and the Accounting Procedures Manual established by the Division of Fairs and Expositions.

The State of California allocates funds annually to the DAAs to support operations and acquire fixed assets. However, the level of State funding varies from year to year based on budgetary constraints. The Division of Fairs and Expositions determines the amount of the allocations.

Basis of Accounting - The accounting policies applied to and procedures used by the DAA conform to accounting principles applicable to District Agricultural Associations as prescribed by the State Administrative Manual and the Accounting Procedures Manual. The DAA's activities are accounted for as an enterprise fund. The Governmental Accounting Standards Board (GASB) defines an enterprise fund as a fund related to an organization financed and operated in a manner similar to a private business enterprise where the intent is to recover the costs of providing goods or services to the general public primarily through user charges. Pursuant to GASB Statement No. 20, Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Account, the DAA has elected to apply the provisions of all relevant pronouncements of the Financial Accounting Standards Board (FASB), including those issued after November 30, 1989, that do not conflict with or contradict GASB pronouncements.

The DAA's financial activities are accounted for using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP) as promulgated by the Governmental Accounting Standards Board. Thus, revenues are reported in the year earned

rather than collected, and expenses are reported in the year incurred rather than paid.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Income Taxes – The DAA is a state agency and therefore, is exempt from paying taxes on its income.

Cash and Cash Equivalents - The DAA's cash and cash equivalents are separately held in various local banks. The Financial Accounting Standards Board defines cash equivalents as short-term, highly liquid investments that are both: (1) readily convertible to known amounts of cash; and (2) so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. The cost of all cash equivalents of the DAA approximates market value.

The California State Treasury makes available the Local Agency Investment Fund (LAIF) through which local governments may pool investments. Each governmental entity may invest up to \$40,000,000 in the fund. Investments in the LAIF are highly liquid, as deposits can be converted to cash within 24 hours without loss of interest.

In accordance with the Accounting Procedures Manual, the DAA is authorized to deposit funds in certificates of deposit and interest bearing accounts. However, Government Code Sections 16521 and 16611 require the bank or savings and loan association to deposit, with the State Treasurer, securities valued at 110 percent of the uninsured portion of the funds deposited with the financial institution. Government Code Sections 16520 and 16610 provide that security need not be required for that portion of any deposit insured under any law of the United States, such as FDIC and FSLIC.

Inventories – Inventories, if any, consists primarily of souvenir items sold during fair time, and is stated at cost.

Property and Equipment - Construction-in-progress, land, buildings and improvements, and equipment are acquired with operating funds and funds allocated by the State. Any acquired assets, if greater than \$5,000 and a useful life of one or more years, are recorded at cost less accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the asset. Buildings and improvements are depreciated over 30 years, and purchases of equipment are depreciated over five years. Costs of repair and maintenance are expensed as incurred by the DAA. Furthermore, donated building improvements, and equipment are recorded at their fair market value at the date of the gift. This recorded basis is depreciated over the

useful lives identified above. The costs of projects that have not been placed in service are recorded in Account #190, Construction-in-Progress, and no depreciation is recorded on Construction-in-Progress until the project is completed and the asset is placed in service.

Compensated Absences - Pursuant to Statement No. 16 of the Governmental Accounting Standards Board, State and local governmental entities are required to report the liability for compensated absences. Compensated absences are absences for which permanent employees will be paid, such as vacation, personal leave, and compensatory time off. The compensated absences liability is calculated based on the pay rates in effect at the balance sheet date.

NOTE 2 NEW ACCOUNTING STANDARDS

In July 2004, the GASB issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, ("GASB Statement No. 45"). This statement establishes standards for the measurement, recognition, and display of postretirement benefits other than pensions expense/expenditures and related liabilities (assets), note disclosures, and, if applicable, required supplementary information in the financial reports of state and local governmental employers. The statement becomes effective for the District for periods beginning after December 15, 2007. Management has not determined the effect of GASB Statement No. 45 on the combined financial statements.

In September 2006, the GASB issued Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Receivables and Future Revenues*, ("GASB Statement No. 48"). GASB Statement No. 48 establishes criteria that governments will use to ascertain whether the proceeds received should be reported as revenue or as a liability. The criteria should be used to determine the extent to which a transferor government either retains or relinquishes control over the receivables or future revenues through its continuing involvement with those receivables or future revenues. This Statement establishes that a transaction will be reported as a collateralized borrowing unless the criteria indicating that a sale has taken place are met. If it is determined that a transaction involving receivables should be reported as a sale, the difference between the carrying value of the receivables and the proceeds should be recognized in the period of the sale in the change statements. If it is determined that a transaction involving future revenues should not be reported as a sale, the revenue should be deferred and amortized, except when specific criteria are met. This Statement also provides additional guidance for sales of receivables and future revenues within the same financial reporting entity. This statement is effective for periods beginning after December 15, 2006. Adoption of this statement did not have a material impact on the combined financial statements.

In November 2006, the GASB issued Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, (“GASB Statement No. 49”). GASB Statement No. 49 requires governmental entities to report pollution remediation costs in their financial statements. It identifies five obligating events under which the government should estimate the expected obligations for pollution remediation. Under the standard, liabilities and expenses will be estimated using an “expected cash flows” measurement technique, which will be employed for the first time by governments. Further, the standard requires that governments disclose information about their pollution remediation obligations associated with clean-up efforts in the notes to the financial statements. GASB Statement No. 49 will be effective for financial statements with periods beginning December 15, 2007, but liabilities should be measured at the beginning of that period so that beginning net assets can be restated. Management has not determined the effect of GASB Statement No. 49 on the combined financial statements.

In May 2007, the GASB issued Statement No. 50, *Pension Disclosures*, (GASB Statement No. 50”). GASB Statement No. 50 more closely aligns the financial reporting requirements for pensions with those for other postemployment benefits (“OPEB”) and, in doing so, enhances information disclosed in notes to financial statements or presented as required supplementary information (“RSI”) by pension plans and by employers that provide pension benefits. The reporting changes required by this Statement amend applicable note disclosure and RSI requirements of GASB Statements No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, (“GASB Statement No. 25”), and No. 27, *Accounting for Pensions by State and Local Governmental Employers*, (“GASB Statement No. 27”) to conform with requirements of Statements No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, (“GASB Statement No. 43”) and No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, (“GASB Statement No. 45”). GASB Statement No. 50 will be effective for financial statements with periods beginning after June 15, 2007. Management has not determined the effect of GASB Statement No. 50 on the combined financial statements.

In July 2007, the GASB issued Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*, (“GASB Statement No. 51”). GASB Statement No. 51 requires that intangible assets be classified as capital assets (except for those explicitly excluded from the scope of the new standard, such as capital leases). GASB Statement No. 51 will be effective for financial statements with periods beginning after June 15, 2009. Management has not determined the effect of GASB Statement No. 51 on the combined financial statements.

NOTE 3 **CASH AND CASH EQUIVALENTS**

The following list of cash and cash equivalents were held by the DAA as of December 31:

	2008	2007
Petty Cash	\$ 300	\$ 300
Cash in Bank - Operating	2,623	25,505
Cash in Bank - Premium	720	544
Cash in Bank - Payroll	(155)	(428)
Cash in Bank - JLA	20,443	19,456
Cash in Bank – Time Deposits	64,414	85,552
Total Cash and Cash Equivalents	<u>\$ 88,344</u>	<u>\$ 130,929</u>

NOTE 4 **ACCOUNTS RECEIVABLE**

The DAA is required to record an allowance for doubtful accounts based on estimates of collectability.

	2008	2007
Accounts Receivable - Trade	\$ 22,012	\$ 54,415
Accounts Receivable - JLA	1,575	0
Accounts Receivable - UI	442	3,998
Allowance for Doubtful Accounts	(16,950)	(16,284)
Accounts Receivable - Net	<u>\$ 7,079</u>	<u>\$ 42,129</u>

NOTE 5 **PROPERTY AND EQUIPMENT**

Buildings and improvements, and equipment at December 31, 2008 and 2007 consist of the following:

	2008	2007
Building & Improvements	\$ 3,509,626	\$ 3,476,393
Less: Accumulated Depreciation	(2,234,657)	(2,144,664)
Building & Improvements - Net	<u>\$ 1,274,969</u>	<u>\$ 1,331,729</u>
Equipment	\$ 131,364	\$ 124,152
Less: Accumulated Depreciation	(118,551)	(113,179)
Equipment - Net	<u>\$ 12,813</u>	<u>\$ 10,973</u>

NOTE 6 **RETIREMENT PLAN**

Permanent employees of the DAA are members of the Public Employees' Retirement System (PERS), which is a defined benefit contributory retirement plan. The retirement contributions made by the DAA and its employees are

actuarially determined. Contributions plus earnings of the Retirement System will provide the necessary funds to pay retirement costs when accrued. The DAA's share of retirement contributions is included in the cost of administration. For further information, please refer to the annual single audit of the State of California.

Retirement benefits fully vest after five years of credited service for Tier I employees. Retirement benefits fully vest after ten years of credited service for Tier II employees. Upon separation from State employment, members' accumulated contributions are refundable with interest credited through the date of separation. The DAA, however, does not accrue the liability associated with vested benefits.

The Alternate Retirement Program (ARP) is a retirement savings program that certain employees hired on or after August 11, 2004 are automatically enrolled in for their first two years of employment with the State of California. ARP is administered by the Savings Plus Program with the Department of Personnel Administration and invests funds in a fixed-income fund. ARP provides two years of retirement savings (five percent of paycheck amount each month) in lieu of two years of service credit. At the end of the two-year period, the deductions are placed in CalPERS and the retirement service credit begins.

Temporary, 119-day, employees of the DAA participate in the Part-Time, Seasonal, Temporary (PST) Retirement Plan. The PST Retirement Plan is a mandatory deferred compensation plan under which 7.5% of the employee's gross salary is deducted before taxes are calculated. These pre-tax dollars are placed in a guaranteed savings program. The employee has the option of leaving these funds on deposit upon separation, or requesting a refund.

NOTE 7

RECLASSIFICATION

Certain prior-year balances have been reclassified to conform to current year presentation. This reclassification did not have an effect on net income.

**9th DISTRICT AGRICULTURAL ASSOCIATION
REDWOOD ACRES FAIR
EUREKA, CALIFORNIA**

REPORT DISTRIBUTION

<u>Number</u>	<u>Recipient</u>
1	President, 9th DAA Board of Directors
1	Chief Executive Officer, 9th DAA
1	Director, Division of Fairs and Expositions
1	Chief Counsel, CDFA Legal Office
1	Chief, CDFA Audit Office